

## **International Tax Treaties (Course and Seminar)**

### **Scope:**

This course/seminar will explore practical and theoretic issues that arise under international income tax treaties based on the OECD and United Nations Model Tax Treaties and Commentary. Almost all U.S. tax treaties and most of the treaties of its major trading partners are based on these models. Emphasis will be placed on the interpretation of tax treaties, as those issues of interpretation arise in a tax planning environment. Topics include:

- Taxation of cross-border business income;
- Taxation of cross-border income from personal services;
- Taxation of investment income;
- Taxation of e-commerce; and
- Administration cooperation between governments to curtail tax avoidance and evasion.

Only income tax issues will be addressed.

The course does not require a prior background in international tax. The only prerequisite is Taxation (or equivalent).

### **Course vs. Seminar:**

The course/seminar meets once a week. **Persons enrolled in either the course or the seminar must take the final exam.** Individuals taking the seminar also must write a research paper, the guidelines for which are set forth below. For administrative reasons, the seminar is listed as "Current Issues in Taxation." The current issue is international tax treaties.

### **Research Paper (Seminar only):**

A research paper written in scholarly fashion is required of those taking the seminar. It is NOT required for those enrolling in the course. I suggest a length of no less than 20 pages of text and no more than 40, with 25 as the target. The paper must relate to international income tax treaties.

### **Course Materials:**

Michael J. McIntyre, INTERNATIONAL TAX TREATIES (2013). These materials are available on line.

**Class Participation:**

In accordance with ABA guidelines, regular attendance and class participation are expected. Frequent absence, tardiness, or nonparticipation will result in a lower grade or loss of credit. Grades in the course may be raised or lowered for class participation to the extent allowed for a course under the academic regulations (one notch up or one notch down).

**Final Examination:**

An open book examination of two (2) hours will be given at the end of the course. Students may take with them into the examination any books, outlines or notes they have used during the semester. Some exams from prior years are posted on the web site. The use of laptops for the exam is permitted. All students must take the examination. The exam is tentatively scheduled for April 23 at 1:30 p.m.

**Office Hours:**

My office is located in the new building, Room 3235. Office hours are as follows:

Monday: 10:00 a.m. to noon

Tuesday: 10:00 a.m. to noon

Wednesday: 11:00 a.m. to 11:30 a.m.

Thursday: 11:00 a.m. to 11:30 a.m.

**Schedule:**

This course meets on Tuesdays at 1:25 p.m. – 3:25 p.m in room 2261.

**Assignment for First Class:**

Read McIntyre, "Legal Nature and Effect of Tax Treaties" on web site.

[http://faculty.law.wayne.edu/mcintyre/treaty\\_course\\_assign.html](http://faculty.law.wayne.edu/mcintyre/treaty_course_assign.html)